

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

| | | |
|-----------------|---|-------------------|
| In re: | § | |
| | § | |
| Philip E. Aulis | § | Case No. 15-19342 |
| Lisa G. Aulis | § | |
| | § | |
| Debtors | § | |

TRUSTEE'S FINAL REPORT (TFR)

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under chapter 7 of the United States Bankruptcy Code was filed on 06/02/2015 . The undersigned trustee was appointed on 06/02/2015 .
2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. §704.
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.

4. The trustee realized gross receipts of \$ 59,387.89

Funds were disbursed in the following amounts:

| | |
|--|--------------|
| Payments made under an interim disbursement | 0.00 |
| Administrative expenses | 3,360.91 |
| Bank service fees | 426.66 |
| Other payments to creditors | 0.00 |
| Non-estate funds paid to 3 rd Parties | 0.00 |
| Exemptions paid to the debtor | 2,988.10 |
| Other payments to the debtor | 0.00 |
| Leaving a balance on hand of ¹ | \$ 52,612.22 |

¹ The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. §326(a) on account of the disbursement of the additional interest.

The remaining funds are available for distribution.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

6. The deadline for filing non-governmental claims in this case was 12/07/2015 and the deadline for filing governmental claims was 12/07/2015 . All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$ 6,069.99 . To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$ 0.00 as interim compensation and now requests a sum of \$ 6,069.99 , for a total compensation of \$ 6,069.99 ². In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$ 0.00 , and now requests reimbursement for expenses of \$ 27.60 , for total expenses of \$ 27.60 ².

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 06/21/2017 By: /s/Joji Takada, Chapter 7 Trustee
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

² If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D).

INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Exhibit A

Case No: 15-19342 BWB Judge: Bruce W. Black Trustee Name: Joji Takada, Chapter 7 Trustee

Case Name: Philip E. Aulis Date Filed (f) or Converted (c): 06/02/2015 (f)
 Lisa G. Aulis 341(a) Meeting Date: 06/30/2015

For Period Ending: 06/21/2017 Claims Bar Date: 12/07/2015

| 1 | 2 | 3 | 4 | 5 | 6 |
|--|------------------------------------|--|---|---|---|
| Asset Description (Scheduled and Unscheduled (u) Property) | Petition/ Unscheduled Values | Est Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs) | Property Formally Abandoned OA=554(a) | Sale/Funds Received by the Estate | Asset Fully Administered (FA)/ Gross Value of Remaining Assets |
| 1. 4 Acres Ashley Road, Yorkville, IL (Farm Parcel) | 100,000.00 | 0.00 | | 0.00 | FA |
| 2. Checking Account @ Old Second | 72.00 | 0.00 | | 0.00 | FA |
| 3. Primary Residence/1 Acres (Value Per Zillow) | 296,000.00 | 151,383.38 | | 0.00 | FA |
| 4. Cash On Hand | 200.00 | 0.00 | | 0.00 | FA |
| 5. Checking Account @ Castle Bank | 85.00 | 0.00 | | 0.00 | FA |
| 6. Checking Account @ Old Second | 272.00 | 0.00 | | 0.00 | FA |
| 7. Checking Account @ Old Second (Aulis Farms) | 2,400.00 | 0.00 | | 1,526.13 | FA |
| 8. Money Market - Iv Funds | 100.00 | 0.00 | | 0.00 | FA |
| 9. Misc. Household Goods And Furnishings | 1,000.00 | 0.00 | | 0.00 | FA |
| 10. Books, Cds & Dvds | 20.00 | 0.00 | | 0.00 | FA |
| 11. Misc. Wearing Apparel | 200.00 | 0.00 | | 0.00 | FA |
| 12. Misc. Jewelry | 100.00 | 0.00 | | 0.00 | FA |
| 13. Minnesota Life Insurance Policy (Whole Life) | 5,513.99 | 5,513.99 | | 0.00 | FA |
| 14. 401K Through Spouse's Employer | 80,533.00 | 0.00 | | 0.00 | FA |
| 15. Capital Stock In 1st Farm Credit Services (Possible Interest) | 1,000.00 | 1,000.00 | | 0.00 | FA |
| 16. Home Depot Stock (223.4444 Shares) | 25,401.16 | 25,401.16 | | 27,061.76 | FA |
| 17. 1995 Gmc/Vowd Semi Tractor W/ 880K Miles | 3,500.00 | 3,500.00 | | 5,500.00 | FA |
| 18. 1997 Wilson Livestock Trailer | 10,000.00 | 10,000.00 | | 10,250.00 | FA |
| 19. 2008 Gmc Sierra Pick Up W/ 49 Miles (Truck Used For Pig Farm) | 8,000.00 | 625.00 | | 8,000.00 | FA |
| 20. 1999 Glastron Speed Boad | 4,000.00 | 4,000.00 | | 3,000.00 | FA |
| 21. 2005 Vw Passat W/ 140K Miles | 1,168.00 | 0.00 | | 2,350.00 | FA |
| 22. Misc. Office Equipment | 50.00 | 50.00 | | 0.00 | FA |
| 23. Machinery/Equipment: 1997 Gehl, 2009 John Deer Gator, 1997 | 9,000.00 | 9,000.00 | | 0.00 | FA |
| 24. Misc. Farming & Truck Equipment | 2,500.00 | 0.00 | | 0.00 | FA |
| 25. 4 Dogs (Household Pets) | 0.00 | 0.00 | | 0.00 | FA |
| 26. Vehicle (u) 16' Homemade trailer | 0.00 | 3,000.00 | | 1,700.00 | FA |
| INT. Post-Petition Interest Deposits (u) | Unknown | N/A | | 0.00 | FA |

Gross Value of Remaining Assets

| | | | | |
|-----------------------------------|--------------|--------------|-------------|--------|
| TOTALS (Excluding Unknown Values) | \$551,115.15 | \$213,473.53 | \$59,387.89 | \$0.00 |
|-----------------------------------|--------------|--------------|-------------|--------|

(Total Dollar Amount in Column 6)

Major activities affecting case closing which are not reflected above, and matters pending, date of hearing or sale, and other action:

Liquidating vehicles; Compromise with debtor re: vehicles; Compromise with third-party re: boat; Received proceeds from sale of stock. - Joji Takada 12/22/2015

Exhibit A

Consulting with tax profession re: estate tax return - Joji Takada 2/12/2016

Consulting with tax profession re: estate tax return - Joji Takada 6/1/2016

Tax return filed; Awaiting prompt determination. - Joji Takada 9/27/2016

TFR in process. - Joji Takada 12/20/2016

Initial Projected Date of Final Report (TFR): 06/30/2016

Current Projected Date of Final Report (TFR): 06/30/2017

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 15-19342

Trustee Name: Joji Takada, Chapter 7 Trustee

Exhibit B

Case Name: Philip E. Aulis

Bank Name: Associated Bank

Lisa G. Aulis

Account Number/CD#: XXXXXX0106

Checking

Taxpayer ID No:

Blanket Bond (per case limit): \$5,000,000.00

For Period Ending: 06/21/2017

Separate Bond (if applicable):

| 1 | 2 | 3 | 4 | | 5 | 6 | 7 |
|------------------|--------------------|--|---|--------------------|---------------|--------------------|-------------------------|
| Transaction Date | Check or Reference | Paid To / Received From | Description of Transaction | Uniform Tran. Code | Deposits (\$) | Disbursements (\$) | Account/CD Balance (\$) |
| 08/11/15 | 16 | Aulis Farms | Liquidation of brokerage account Proceeds from sale re joint-debtor's non-exempt stock | 1129-000 | \$27,061.76 | | \$27,061.76 |
| 09/08/15 | | Associated Bank | Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b)(1), and 507(a)(2) | 2600-000 | | \$27.25 | \$27,034.51 |
| 10/07/15 | | Associated Bank | Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b)(1), and 507(a)(2) | 2600-000 | | \$38.89 | \$26,995.62 |
| 10/12/15 | 1001 | Lisa Aulis c/o John Neuenkirchen Jordan Legal Group 1999 W. Galena Blvd, Ste. B Aurora, IL 60506 | Exemption Debtor's claimed exemption in Home Depot Stock | 8100-002 | | \$2,988.10 | \$24,007.52 |
| 11/06/15 | | Associated Bank | Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b)(1), and 507(a)(2) | 2600-000 | | \$40.13 | \$23,967.39 |
| 12/07/15 | | Associated Bank | Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b)(1), and 507(a)(2) | 2600-000 | | \$34.77 | \$23,932.62 |
| 12/13/15 | 20 | Jordan Legal Group Ltd Client Trust | Proceeds from sale Proceeds re sale of 1999 Glaston boat | 1129-000 | \$3,000.00 | | \$26,932.62 |
| 12/13/15 | 7 | Aulis Farms | Non-exempt funds Nonexempt funds held in bank account | 1129-000 | \$1,526.13 | | \$28,458.75 |
| 12/13/15 | | Aulis Farms | Settlement payment Payment re compromise with Debtor for VW Jetta and GMC truck | | \$10,350.00 | | \$38,808.75 |
| | | | Gross Receipts \$10,350.00 | | | | |
| | 19 | | 2008 Gmc Sierra Pick Up W/ 49 Miles (Truck Used For Pig Farm) | 1129-000 | | | |
| | 21 | | 2005 Vw Passat W/ 140K Miles \$2,350.00 | 1129-000 | | | |
| 01/06/16 | | American Auction Associates | Proceeds from sale Proceeds from sale re GMC and trailers | | \$17,450.00 | | \$56,258.75 |
| | | | Gross Receipts \$17,450.00 | | | | |
| | 17 | | 1995 Gmc/Vowd Semi Tractor W/ 880K Miles \$5,500.00 | 1129-000 | | | |

Page Subtotals:

\$59,387.89

\$3,129.14

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 15-19342

Trustee Name: Joji Takada, Chapter 7 Trustee

Exhibit B

Case Name: Philip E. Aulis

Bank Name: Associated Bank

Lisa G. Aulis

Account Number/CD#: XXXXXX0106

Checking

Taxpayer ID No:

Blanket Bond (per case limit): \$5,000,000.00

For Period Ending: 06/21/2017

Separate Bond (if applicable):

| 1 | 2 | 3 | 4 | | 5 | 6 | 7 |
|------------------|--------------------|--|--|--------------------|---------------|--------------------|-------------------------|
| Transaction Date | Check or Reference | Paid To / Received From | Description of Transaction | Uniform Tran. Code | Deposits (\$) | Disbursements (\$) | Account/CD Balance (\$) |
| | 18 | | 1997 Wilson Livestock Trailer \$10,250.00 | 1129-000 | | | |
| | 26 | | Vehicle \$1,700.00 | 1229-000 | | | |
| 01/06/16 | 1002 | American Auction Associates Inc. 508 West Brittany Drive Arlington Heights, Illinois 60004 Attn: Tom Mowery | Payment to trustee professional Expenses incurred re sale of GMC and trailers | 3620-000 | | \$518.22 | \$55,740.53 |
| 01/06/16 | 1003 | American Auction Associates, Inc. 508 West Brittany Drive Arlington Heights, Illinois 60004 Attn: Tom Mowery | Payment to trustee professional Fee re: vehicles bought back by Debtor | 3711-000 | | \$400.00 | \$55,340.53 |
| 01/06/16 | 1004 | American Auction Associations Inc. 508 West Brittany Drive Arlington Heights, Illinois 60004 Attn: Tom Mowery | Payment to trustee professional Appraiser fee re Glaston speedboat | 3711-000 | | \$150.00 | \$55,190.53 |
| 01/08/16 | | Associated Bank | Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2) | 2600-000 | | \$48.42 | \$55,142.11 |
| 02/05/16 | | Associated Bank | Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2) | 2600-000 | | \$78.87 | \$55,063.24 |
| 03/07/16 | | Associated Bank | Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2) | 2600-000 | | \$76.58 | \$54,986.66 |
| 03/30/16 | 1005 | Arthur B Levine Company 4501 Cartwright Road, Suite 402 Missouri City, Texas 77459 | Blanket Bond Premium | 2300-000 | | \$61.69 | \$54,924.97 |
| 04/07/16 | | Associated Bank | Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2) | 2600-000 | | \$81.75 | \$54,843.22 |
| 10/14/16 | 1006 | Illinois Department of Revenue PO Box 19053 Springfield, Illinois 62794- 9053 | Income Tax Bankruptcy estate tax liability to State of Illinois | 2820-000 | | \$783.00 | \$54,060.22 |
| 10/14/16 | 1007 | United States Treasury Internal Revenue Service Cincinnati, Ohio 45999 | Income Tax Federal tax liability of bankruptcy estate | 2810-000 | | \$1,448.00 | \$52,612.22 |

COLUMN TOTALS

\$59,387.89

\$6,775.67

Less: Bank Transfers/CD's

\$0.00

\$0.00

Page Subtotals:

\$0.00

\$3,646.53

| | | | | |
|---------------|--------|---------------------------|---------------------------|------------|
| Case 15-19342 | Doc 53 | Filed 06/30/17 | Entered 06/30/17 17:57:54 | Desc Main |
| Document | | Page 7 of 13 | | |
| | | Subtotal | \$59,387.89 | \$6,175.67 |
| | | Less: Payments to Debtors | \$0.00 | \$2,988.10 |
| Net | | | \$59,387.89 | \$3,787.57 |

Exhibit B

Exhibit B

| TOTAL OF ALL ACCOUNTS | | | |
|----------------------------|------------------------------|--------------------------------|---------------------|
| | NET | | ACCOUNT |
| | NET DEPOSITS | DISBURSEMENTS | BALANCE |
| XXXXXX0106 - Checking | \$59,387.89 | \$3,787.57 | \$52,612.22 |
| | ----- | ----- | ----- |
| | \$59,387.89 | \$3,787.57 | \$52,612.22 |
| | <hr/> | | |
| | (Excludes account transfers) | (Excludes payments to debtors) | Total Funds on Hand |
| Total Allocation Receipts: | \$0.00 | | |
| Total Net Deposits: | \$59,387.89 | | |
| Total Gross Receipts: | \$59,387.89 | | |

Page Subtotals: \$0.00 \$0.00

Exhibit C

ANALYSIS OF CLAIMS REGISTER

Case Number: 15-19342

Date: June 21, 2017

Debtor Name: Philip E. Aulis

Claims Bar Date: 12/7/2015

| Code # | Creditor Name And Address | Claim Class | Notes | Scheduled | Claimed | Allowed |
|------------------|---|----------------|-------|-----------|-------------|-------------|
| 100 2100 | Joji Takada 6336 North Cicero Avenue Chicago, IL 60646 | Administrative | | \$0.00 | \$6,069.99 | \$6,069.99 |
| 100 2200 | Joji Takada 6336 North Cicero Avenue Chicago, IL 60646 | Administrative | | \$0.00 | \$27.60 | \$27.60 |
| 100 2810 | United States Treasury Internal Revenue Service Cincinnati, Ohio 45999 | Administrative | | \$0.00 | \$1,448.00 | \$1,448.00 |
| 100 2820 | Illinois Department of Revenue PO Box 19053 Springfield, Illinois 62794-9053 | Administrative | | \$0.00 | \$783.00 | \$783.00 |
| 100 3310 | Callero and Callero LLP 7800 North Milwaukee Avenue Niles, Illinois 60714 Attn: Ryan Matsui | Administrative | | \$0.00 | \$1,280.00 | \$1,280.00 |
| 100 3620 | American Auction Associates Inc. 508 West Brittany Drive Arlington Heights, Illinois 60004 Attn: Tom Mowery | Administrative | | \$0.00 | \$0.00 | \$518.22 |
| 100 3711 | American Auction Associates, Inc. 508 West Brittany Drive Arlington Heights, Illinois 60004 Attn: Tom Mowery | Administrative | | \$0.00 | \$0.00 | \$400.00 |
| 100 3711 | American Auction Associations Inc. 508 West Brittany Drive Arlington Heights, Illinois 60004 Attn: Tom Mowery | Administrative | | \$0.00 | \$0.00 | \$150.00 |
| 1 280 5800 | Irs Po Box 7346 Philadelphia, Pa 19101 | Priority | | \$0.00 | \$19,345.87 | \$19,345.87 |

ANALYSIS OF CLAIMS REGISTER

Case Number: 15-19342

Date: June 21, 2017

Debtor Name: Philip E. Aulis

Claims Bar Date: 12/7/2015

| Code # | Creditor Name And Address | Claim Class | Notes | Scheduled | Claimed | Allowed |
|------------------|--|-------------|--|-----------|--------------|--------------|
| 4 280 5800 | Kendall County Treasurer 111 West Fox Street #114 Yorkville, Il 60506 | Priority | | \$0.00 | \$3,602.52 | \$3,602.52 |
| 2 300 7100 | Kendall County Treasurer 111 West Fox Street #114 Yorkville, Il 60506 | Unsecured | | \$0.00 | \$9,306.76 | \$9,306.76 |
| 3 300 7100 | Kendall County Treasurer 111 West Fox Street #114 Yorkville, Il 60506 | Unsecured | | \$0.00 | \$36.38 | \$36.38 |
| 5 300 7100 | Pyod, Llc Its Successors And Assigns As Assignee Of Citibank, N.A. Resurgent Capital Services Po Box 19008 Greenville, Sc 29602 | Unsecured | | \$0.00 | \$3,345.85 | \$3,345.85 |
| 7 300 7100 | ISt Farm Credit Services Pca P. O. Box 700 Macomb, Il 61455 | Unsecured | | \$0.00 | \$622,270.74 | \$622,270.74 |
| 6 400 4110 | ISt Farm Credit Services Flca P. O. Box 700 Macomb, Il 61455 | Secured | Withdrawn by creditor May 16, 2017 | \$0.00 | \$0.00 | \$0.00 |
| 7 400 4110 | ISt Farm Credit Services Pca P. O. Box 700 Macomb, Il 61455 | Secured | Superseded by creditor after filing amended claim May 16, 2017 | \$0.00 | \$0.00 | \$0.00 |
| Case Totals | | | | \$0.00 | \$667,516.71 | \$668,584.93 |

Code#: Trustee's Claim Number, Priority Code, Claim Type (UTC)

TRUSTEE'S PROPOSED DISTRIBUTION

Exhibit D

Case No.: 15-19342

Case Name: Philip E. Aulis

Lisa G. Aulis

Trustee Name: Joji Takada, Chapter 7 Trustee

Balance on hand \$ 52,612.22

Claims of secured creditors will be paid as follows:

NONE

Applications for chapter 7 fees and administrative expenses have been filed as follows:

| Reason/Applicant | Total Requested | Interim Payments to Date | Proposed Payment |
|---|-----------------|--------------------------|------------------|
| Trustee Fees: Joji Takada | \$ 6,069.99 | \$ 0.00 | \$ 6,069.99 |
| Trustee Expenses: Joji Takada | \$ 27.60 | \$ 0.00 | \$ 27.60 |
| Accountant for Trustee Fees: Callero and Callero LLP | \$ 1,280.00 | \$ 0.00 | \$ 1,280.00 |
| Auctioneer Expenses: American Auction Associates Inc. | \$ 518.22 | \$ 518.22 | \$ 0.00 |
| Other: American Auction Associates, Inc. | \$ 400.00 | \$ 400.00 | \$ 0.00 |
| Other: American Auction Associations Inc. | \$ 150.00 | \$ 150.00 | \$ 0.00 |
| Other: Illinois Department of Revenue | \$ 783.00 | \$ 783.00 | \$ 0.00 |
| Other: United States Treasury | \$ 1,448.00 | \$ 1,448.00 | \$ 0.00 |

Total to be paid for chapter 7 administrative expenses \$ 7,377.59

Remaining Balance \$ 45,234.63

Applications for prior chapter fees and administrative expenses have been filed as follows:

NONE

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$ 22,948.39 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

| Claim No. | Claimant | Allowed Amount of Claim | Interim Payments to Date | Proposed Payment |
|-----------|--------------------------|-------------------------|--------------------------|------------------|
| 1 | Irs | \$ 19,345.87 | \$ 0.00 | \$ 19,345.87 |
| 4 | Kendall County Treasurer | \$ 3,602.52 | \$ 0.00 | \$ 3,602.52 |

Total to be paid to priority creditors \$ 22,948.39

Remaining Balance \$ 22,286.24

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$ 634,959.73 have been allowed and will be paid pro rata only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 3.5 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

| Claim No. | Claimant | Allowed Amount of Claim | Interim Payments to Date | Proposed Payment |
|-----------|--|-------------------------|--------------------------|------------------|
| 2 | Kendall County Treasurer | \$ 9,306.76 | \$ 0.00 | \$ 326.65 |
| 3 | Kendall County Treasurer | \$ 36.38 | \$ 0.00 | \$ 1.28 |
| 5 | Pyod, Llc Its Successors And Assigns As Assignee | \$ 3,345.85 | \$ 0.00 | \$ 117.43 |
| 7 | 1St Farm Credit Services Pca | \$ 622,270.74 | \$ 0.00 | \$ 21,840.88 |

Total to be paid to timely general unsecured creditors \$ 22,286.24

Remaining Balance \$ 0.00

Tardily filed claims of general (unsecured) creditors totaling \$ 0.00 have been allowed and will be paid pro rata only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent.

Tardily filed general (unsecured) claims are as follows:

NONE

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$ 0.00 have been allowed and will be paid pro rata only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent.

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

NONE